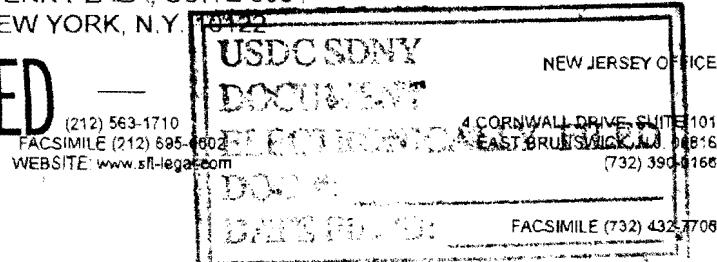


SCHINDEL, FARMAN, LIPSIUS, GARDNER & RABINOVICH LLP
ATTORNEYS AT LAW
14 PENN PLAZA, SUITE 500
NEW YORK, N.Y. 10112

MEMO ENDORSED

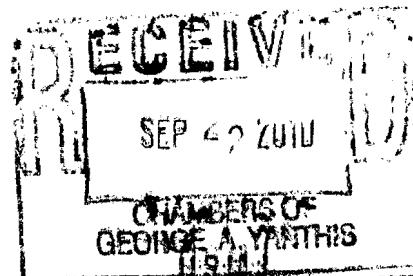
IRA S. LIPSIUS
Extension 202
E-mail ilipsius@sfl-legal.com



September 22, 2010

VIA FACSIMILE (914-390-4095)

Hon. George A. Yantthis
U.S. Magistrate Judge
United States District Court
Southern District of New York
300 Quarropas Street
White Plains, NY 10601



**Re: American General v. Diana Spira 2005 Irrevocable Life Insurance Trust et al
Docket No. 7:08 cv 6843
Our File No.: 4227.0001**

Dear Judge Yantthis:

We write with respect to American General's proposed order reflecting this court's decisions at the conference held before Your Honor on August 27, 2010.

Although the parties attempted to reach an agreement on a joint submission, a number of disputes were unable to be resolved.

Firstly, we believe that Your Honor denied American General's application to strike Simon Spira's responses to admissions and requested that the order to reflect that decision. American General's oral request to suppress Simon Spira's answer was denied without prejudice to renew before Judge Karas. We requested that order reflect the denial of that motion.

In addition, American General's proposed order directed the estate of Simon Spira to provide discovery by October 12. Since we were not certain that the estate will be established by that date we requested that "or his heirs" be inserted whenever the estate must produce. It should be noted that other than Simon Spira's supplemental responses to interrogatories and notice to produce, anything the estate can accomplish can also be accomplished by the heirs. Thus, it is in American General's interest, if it actually seeks the discovery, to allow the heirs to provide it. With regard to Simon Spira's supplemental responses to interrogatories and document demands, we suggested that if an estate is not established by October 12 then we will provide American General with unverified proposed responses. Thus, American General will have the discovery it seeks by October 12 and when the estate is established, the administrator can simply verify them.

Order transcript of 8/27/10 conference. Counsel
are then to confer and submit proposed
order as was directed at the conference.
So ordered. George A. Yantthis, USMD, 9/28/10

SCHINDEL, FARMAN, LIPSIUS, GARDNER & RABINOVICH LLP

Hon. George A. Yanthis
August 16, 2010
Page 2

Finally, it should be noted that although the October 12, 2010 has not yet passed, we have complied with almost all of this court's August 27, 2010 directives.

On September 1, 2010 we provided American General's counsel with a copy of Simon Spira's retainer check and a list of Simon Spira's children and grandchildren. Exhibit A.

On September 3, 2010 we provided counsel with a detailed description of the events surrounding Simon Spira's confirmation and ratification of his responses to plaintiff's request for admissions. Exhibit B.

We proposed that the depositions of David, Sholem, Joseph and gershon be held the week of October 11.

Earlier today, we supplied counsel with a copy of the property trust.

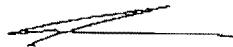
Simon Spira's family advised me that their father stated that they had relatives in Colorado but they did not know of any. They also were unable to find any documents concerning the purchase of the gold and diamonds referenced by the late Simon Spira.

We await American General's discovery obligations.

In order to reconcile the competing proposed order we offered American General that we will order the transcript and word the order as it was delivered in open court. We attach as Exhibit C, defendant Simon Spira's proposed order.

Very truly yours,

SCHINDEL, FARMAN, LIPSIUS,
GARDNER & RABINOVICH LLP



Ira S. Lipsius

ISL:tl

cc: Robert P. Lesko, Esq.
Wilson Elser Moskowitz Edelman & Dicker
33 Washington Street
Newark, NJ 07102
Fax No.: 973-624-0799